

# AN ACT

To amend sections 319.38 and 5701.11 of the Revised Code to amend the law governing valuation adjustments for destroyed or injured property, to expressly incorporate changes in the Internal Revenue Code since March 31, 2021, into Ohio law, to provide temporary authority, expiring July 1, 2022, for members of a public body to meet by means of teleconference or video conference, and to declare an emergency.

*Be it enacted by the General Assembly of the State of Ohio:*

SECTION 1. That sections 319.38 and 5701.11 of the Revised Code be amended to read as follows:

Sec. 319.38. Whenever it is made to appear to the county auditor, ~~by the oath of the owner or one of the owners of a building or structure, land, orchard, timber, ornamental trees, or groves, or by the affidavit of~~ based on an inspection by the county auditor or based on notice provided to the county auditor, on a form prescribed by the department of taxation, by a property owner or two disinterested persons who are residents of the township or municipal corporation in which ~~such the~~ the property is or was situated, that ~~it property that~~ is listed for taxation for the current year, ~~and~~ has been destroyed or injured after the first day of January of the current year, the county auditor shall investigate the matter and adjust the valuation of the property, on the tax list for the current year, as prescribed by divisions (A) through (D) of this section:

(A) If the injury or destruction occurred during the first calendar quarter, the county auditor shall deduct from the valuation of the property an amount that, in the county auditor's judgment, fairly represents the extent of the injury or destruction;

(B) If the injury or destruction occurred during the second calendar quarter, the county auditor shall deduct from the valuation of the property seventy-five per cent of the amount that, in the county auditor's judgment, fairly represents the extent of the injury or destruction;

(C) If the injury or destruction occurred during the third calendar quarter, the county auditor shall deduct from the valuation of the property fifty per cent of the amount that, in the county auditor's judgment, fairly represents the extent of the injury or destruction;

(D) If the injury or destruction occurred during the fourth calendar quarter, the county auditor shall deduct from the valuation of the property twenty-five per cent of the amount that, in the county auditor's judgment, fairly represents the extent of the injury or destruction.

No such deduction shall be made in the case of an injury ~~to or~~ destruction of a building, structure, land, orchard, timber, ornamental trees, or groves, resulting in damage of less than one hundred dollars.

If a form has not been filed with the county auditor by either an owner or two disinterested

persons but it appears to the county auditor, based on an inspection and investigation, that the owner's property is listed for taxation for the current year and has been destroyed or injured after the first day of January of the current year, the county auditor may complete the form on behalf of an owner.

~~To obtain the deductions prescribed in divisions (A) to (D) of this section, the owner or one of the owners of injured or destroyed property or the two disinterested persons who are residents of the township or municipal corporation in which the property is or was situated shall apply to the county auditor. In the case of a deduction under division (A), (B), or (C) of this section, the oath or affidavit shall be filed~~ an owner or two disinterested persons shall file the form with the county auditor, or the county auditor shall complete the form on behalf of an owner, not later than the thirty-first day of December of the year in which the injury or destruction occurred. ~~In the case of~~ To obtain a deduction under division (D) of this section, ~~the oath or affidavit shall be filed~~ an owner or two disinterested persons shall file the form with the county auditor, or the county auditor shall complete the form on behalf of an owner, not later than the thirty-first day of January of the year after the year in which the injury or destruction occurred.

The county auditor shall certify the deductions made under this section to the county treasurer, who shall correct the tax list and duplicate in accordance with such deductions. If the deduction cannot be entered upon the current tax list and duplicate, the county auditor shall proceed in the manner prescribed under section 5715.22 of the Revised Code to refund or credit to the taxpayer the amount of the reduction in taxes attributable to the deduction in valuation made under this section.

Sec. 5701.11. The effective date to which this section refers is the effective date of this section as amended by ~~S.B. 18~~ H.B. 51 of the 134th general assembly.

(A)(1) Except as provided under division (A)(2) or (B) of this section, any reference in Title LVII or section 3123.90, 3770.073, or 3772.37 of the Revised Code to the Internal Revenue Code, to the Internal Revenue Code "as amended," to other laws of the United States, or to other laws of the United States, "as amended," means the Internal Revenue Code or other laws of the United States as they exist on the effective date.

(2) This section does not apply to any reference in Title LVII of the Revised Code to the Internal Revenue Code as of a date certain specifying the day, month, and year, or to other laws of the United States as of a date certain specifying the day, month, and year.

(B)(1) For purposes of applying section 5733.04, 5745.01, or 5747.01 of the Revised Code to a taxpayer's taxable year ending after March ~~27, 2020,~~ 31, 2021, and before the effective date, a taxpayer may irrevocably elect to incorporate the provisions of the Internal Revenue Code or other laws of the United States that are in effect for federal income tax purposes for that taxable year if those provisions differ from the provisions that, under division (A) of this section, would otherwise apply. The filing by the taxpayer for that taxable year of a report or return that incorporates the provisions of the Internal Revenue Code or other laws of the United States applicable for federal income tax purposes for that taxable year, and that does not include any adjustments to reverse the effects of any differences between those provisions and the provisions that would otherwise apply, constitutes the making of an irrevocable election under this division for that taxable year.

(2) Elections under prior versions of division (B)(1) of this section remain in effect for the taxable years to which they apply.

SECTION 2. That existing sections 319.38 and 5701.11 of the Revised Code are hereby repealed.

SECTION 3. (A) As used in this section:

"Hearing" means an administrative hearing, hearing as defined in section 119.01 of the Revised Code, or other hearing at which a person may present written or oral testimony on a matter before the public body.

"Public body" and "meeting" have the same meanings as in section 121.22 of the Revised Code.

(B) Members of a public body may hold and attend meetings and may conduct and attend hearings by means of teleconference, video conference, or any other similar electronic technology, and all of the following apply:

(1) Any resolution, rule, or formal action of any kind has the same effect as if it occurred during an open meeting or hearing of the public body.

(2) Notwithstanding division (C) of section 121.22 of the Revised Code, members of a public body who attend meetings or hearings by means of teleconference, video conference, or any other similar electronic technology, shall be considered present as if in person at the meeting or hearing, shall be permitted to vote, and shall be counted for purposes of determining whether a quorum is present at the meeting or hearing.

(3) Public bodies shall provide notification of meetings and hearings held under this section to the public, to the media that have requested notification of a meeting, and to the parties required to be notified of a hearing, at least twenty-four hours in advance of the meeting or hearing by reasonable methods by which any person may determine the time, location, and the manner by which the meeting or hearing will be conducted, except in the event of an emergency requiring immediate official action. In the event of an emergency, the public body shall immediately notify the news media that have requested notification or the parties required to be notified of a hearing of the time, place, and purpose of the meeting or hearing.

(4) The public body shall provide the public access to a meeting held under this section, and to any hearing held under this section that the public would otherwise be entitled to attend, commensurate with the method in which the meeting or hearing is being conducted, including examples such as livestreaming by means of the internet, local radio, television, cable, or public access channels, call in information for a teleconference, or by means of any other similar electronic technology. The public body shall ensure that the public can observe, when applicable, and hear the discussions and deliberations of all the members of the public body, whether the member is participating in person or electronically.

(C) When members of a public body conduct a hearing by means of teleconference, video conference, or any other similar electronic technology, the public body shall establish a means, through the use of electronic equipment that is widely available to the general public, to converse with witnesses and to receive documentary testimony and physical evidence.

(D) The authority granted in this section applies notwithstanding any conflicting provision of the Revised Code. Nothing in this section shall be construed to negate any provision of section 121.22 of the Revised Code, Chapter 119. of the Revised Code, or other section of the Revised Code

that is not in conflict with this section.

(E) This section is effective until June 30, 2022.

SECTION 4. The amendment or enactment by this act of section 5701.11 of the Revised Code and Section 3 of this act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety. The reason for such necessity is to enable taxpayers to avoid making miscellaneous adjustments on their 2021 tax returns that increase costs of compliance and to continue essential operation of state and local government during the COVID-19 pandemic. Therefore, the amendment or enactment by this act of section 5701.11 of the Revised Code and Section 3 of this act shall go into immediate effect.

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*Speaker* \_\_\_\_\_ *of the House of Representatives.*

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*President* \_\_\_\_\_ *of the Senate.*

Passed \_\_\_\_\_, 20\_\_\_\_

Approved \_\_\_\_\_, 20\_\_\_\_

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*Governor.*

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

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*Director, Legislative Service Commission.*

Filed in the office of the Secretary of State at Columbus, Ohio, on the \_\_\_\_ day of \_\_\_\_\_, A. D. 20 \_\_\_\_.

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*Secretary of State.*

File No. \_\_\_\_\_ Effective Date \_\_\_\_\_